## **REMARKS**

Claims 1-42 are pending in the application. Claims 1-12 and 32-42 stand rejected. Claims 1, 12 and 32 have been amended. Claims 13-31 are withdrawn from consideration. Applicants respectfully request reconsideration of the claim rejections based on the amendment and the following remarks.

## **Election/Restrictions**

Although Applicants respectfully disagree with the basis of the Restriction Requirement, claims 13-31 have been cancelled without prejudice as being withdrawn from consideration.

## Rejections Under 35 U.S.C. § 102:

Claims 1-2, 6, 11-12, 32-33, 37 and 42 stand rejected under 35 U.S.C. § 102(b) as being anticipated by U.S. Patent Application Publication No. 2002/0149733 to Lyu et al. ("Lyu") for the reasons stated on pages 3-4 of the Office Action. The rejections are respectfully traversed.

At the very least, <u>Lyu</u>, does not anticipate claims 1, 12 and 32. For instance, <u>Lyu</u> does not disclose, e.g., "a polarizer comprising a supporting film having phase retardation characteristics", as essentially claimed in claims 1, 12 and 32. Examiner contends on page 3 of the Office Action that <u>Lyu</u> discloses a second polarizer (11) having a supporting film (30) disposed on a second panel. It is respectfully submitted, however, that <u>Lyu</u> does <u>not</u> disclose that the polarizer (11) comprises <u>a supporting film</u>, much less <u>a supporting film having phase retardation characteristics</u>. Indeed, <u>Lyu</u> provides no specific disclosure regarding the composition or structure of the polarizer (11).

Moreover, Examiner's interpretation of element (30) as being a supporting film is misplaced. In contrast, <u>Lyu</u> discloses that element (30) is a compensation film. (See., Paragraph [0092].) Even assuming, *arguendo*, that the compensation film (30) is interpreted as a "supporting film", the film (30) is disposed next to and separate from the polarizer (11). (See., Figs. 18-20). Therefore, <u>Lyu</u> does <u>not</u> teach or suggest that the film (30) is a part of the polarizer (11).

Accordingly, for at least the above reasons, <u>Lyu</u> does not anticipate or render obvious claims 1, 12 and 32. Claims 2, 6, 11, 33, 37 and 42 depend from claims 1 and 32, respectively. The dependent claims are believed to be patentably distinguished and patentable over <u>Lyu</u> for at least the same reasons given above for respective base claims 1 and 32. The Examiner's reconsideration of the rejection is respectfully requested.

## Rejections Under 35 U.S.C. § 103:

Claims 3, 5, 34 and 36 stand rejected under 35 U.S.C § 103 (a) as being unpatentable over <u>Lyu</u> in view of U.S. Patent Application Publication No. 2003/0156235 to Kuzuhara et al. ("<u>Kuzuhara</u>") and further in view of U.S. Patent Application Publication No. 2004/0001175 to <u>Ito</u> for the reasons stated on pages 4-7 of the Office Action.

Claims 3 and 5 depend from claim 1. Claims 34 and 36 depend from claim 32. These claims are believed to be patentable over the combination of Lyu, Kuzuhara and Ito for at least the same reasons given above for respective base claims 1 and 32 because such combination does not disclose or suggest, for example, a polarizer comprising a supporting film having phase retardation characteristics. Indeed, as explained above,

<u>Lyu</u> does not disclose or suggest these features. Further, without elaboration, <u>Kuzuhara</u> and <u>Ito</u> clearly do not cure the deficiencies of <u>Lyu</u> in this regard. Accordingly, withdrawal of the obviousness rejections is respectfully requested.

Claims 4 and 35 stand rejected under 35 U.S.C § 103 (a) as being unpatentable over <u>Lyu</u> in view of U.S. Patent Application Publication No. 2004/0180149 to <u>Shibue</u> for the reasons stated on pages 7-8 of the Office Action.

Claim 4 depends from claim 1. Claim 35 depends from claim 32. These claims are believed to be patentable over the combination of Lyu and Shibue for at least the same reasons given above for respective base claims 1 and 32 because such combination does not disclose or suggest, for example, a polarizer comprising a supporting film having phase retardation characteristics. Indeed, as explained above, Lyu does not disclose or suggest these features. Further, without elaboration, Shibue clearly does not cure the deficiencies of Lyu in this regard. Accordingly, withdrawal of the obviousness rejections is respectfully requested.

Claims 7-10 and 38-41 stand rejected under 35 U.S.C § 103 (a) as being unpatentable over Lyu in view of U.S. Patent Application Publication No. 2002/0140882 to Kitagawa et al. (Kitagawa) for the reasons stated on pages 8-9 of the Office Action.

Claims 7-10 depend from claim 1. Claims 38-41 depend from claim 32. These claims are believed to be patentable over the combination of Lyu and Kitagawa for at least the same reasons given above for respective base claims 1 and 32 because such combination does not disclose or suggest, for example, a polarizer comprising a supporting film having phase retardation characteristics. Indeed, as explained above, Lyu does not disclose or suggest these features. Further, without elaboration, Kitagawa

clearly does not cure the deficiencies of <u>Lyu</u> in this regard. Accordingly, withdrawal of the obviousness rejections is respectfully requested.

For the foregoing regions, the present invention, including claims 1-12 and 32-42, is believed to be in condition for allowance. Examiner's early and favorable action is respectfully requested. Examiner is invited to contact the undersigned if he has any questions or comments in this matter.

Respectfully submitted,

Frank V. DeRosa

Reg. No. 43,584

Attorney for Applicant(s)

F. Chau & Associates, LLC 130 Woodbury Road Woodbury, New York 11797

TEL: (516) 692-8888 FAX: (516) 692-8889